IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 6TH MARCH 2007 / 15TH PHALGUNA 1928

OP.No. 18789 of 1999(J)

PETITIONER:

M/S. LAKHOTIA COMPUTER CENTRE,
DHARMODAYAM BUILDINGS,
KOCHI-31, ALSO HAVING OFFICE AND
RESIDENCE AT NO.2, MARIAMMAN KOIL STREET,
GUNDUPALAYAM, REPRESENTED BY ITS PARTNER
T.B. RAMASWAMY.

BY ADV. SRI.K.M.V.PANDALAI.

RESPONDENTS:
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1. **STATE OF KERALA, REPRESENTED BY ITS CHIEF SECRETARY, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.**

2. **THE INTELLIGENCE OFFICER, INVESTIGATION BRANCH, DEPARTMENT OF COMMERCIAL TAXES, GOVERNMENT OF KERALA, PALARIVATTOM, KOCHI - 682 025.**

BY SR. GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ.

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 06/03/2007,ALONG WITH O.P. NO. 11866/2001 AND CONNECTED CASES,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON C.M.P. NO. 30789/1999 IN O.P. NO. 18789/1999

DISMISSED

06/03/2007. **SD/- K. BALAKRISHNAN NAIR, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE RELEVANT PAGES OF THE REGISTRATION CERTIFICATE.

EXT.P.2: COPY OF THE NOTICE ISSUED BY THE R.2. DTD. NIL.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR,J.

OP NOS.18789/99, 26979/99, 11866/01 & 4002/03

Judgment

The petitioners in these Original Petitions challenge the levy and collection of entry tax. In some cases, the demand has been stayed by this Court. In certain cases, a portion or entire amount of entry tax demanded has been paid pursuant to the interim order of this Court or otherwise. In such cases, the petitioners claim refund.

2. The point raised by the petitioners is covered in their favour by the decision of the Division Bench of this Court in OP No.434/96 and connected cases. Accordingly, these Original Petitions are allowed. The impugned demands are quashed. The bonds executed shall be discharged and the bank guarantees furnished shall be released. The petitioners who claim refund of the amount already paid may move the competent authority, claiming refund. In that event, the competent authority shall dispose of their claim petitions in accordance with law as expeditiously as possible.

06.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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